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## ABSTRACT

An object of the present invention is to provide a recording head having a magnetic pole simultaneously possessing a high saturation magnetic flux density, a high permeability and a high electric resistivity, and the magnetic pole of the recording head is a polycrystalline film comprising Fe whose content is not less than 57.5 atomic% and not more than 94.5 atomic%; one or more kinds of elements selected from the element group of Al, B, Ga, Si, Ge, Y, Ti, Zr, Hf, V, Nb, Ta, Cr, Mo, W and Rh, whose whole content is not less than 1 atomic% and not more than 15 atomic%; N whose content is not less than 0.5 atomic% and not more than 10 atomic%; and 0 whose content is not less than 1.5 atomic% and not more than 1.5 atomic% and not more than 22.5 atomic%.